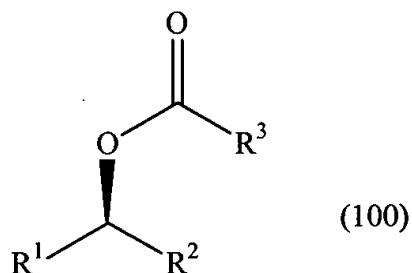


**ABSTRACT OF THE DISCLOSURE**

The present invention relates to a process for preparing a chiral ester according to formula (100):



by reacting (i) a racemic alcohol, (ii) a selected ruthenium complex to activate racemization of the racemic alcohol, (iii) a lipase to selectively acylate one enantiomer of the racemic alcohol, and (iv) an acyl donor compound to supply an acyl group to the lipase.